

2004 MICHIGAN Single Business Tax Annual Return**TEST FINAL
10/22/04**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2004 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Beginning Date month year 2004 </div> <div style="width: 45%;"> Ending Date month year . . </div> </div>	5. Federal Employer Identification Number (FEIN) or TR Number <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: auto;"></div>
2. Name (Type or Print) DBA Street Address City, State, ZIP Code	6. If discontinued, enter effective date 7. Business Start Date 8. Principal Business Activity
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____	9. Organization Type (check one) a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>	

10. Gross receipts **10.**00
11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **11.**00

COMPENSATION

12. Salaries, wages and other payments to employees **12.**00
13. Employee insurance plans - health, life **13.**00
14. Pension, retirement, profit sharing plans **14.**00
15. Other payments - supplemental unemployment benefit trust, etc **15.**00
16. Total Compensation. Add lines 12 - 15 **16.**00

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **17.**00
18. Taxes imposed on or measured by income (e.g., city, state, foreign) **18.**00
19. Single business tax **19.**00
20. Dividends, interest and royalty expenses **20.**00
21. Capital loss carryover or carryback **21.**00
22. Net operating loss carryover or carryback **22.**00
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **23.**00
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see instructions **24.**00
25. Losses from partnerships. Account No. **25.**00
26. Total Additions. Add lines 17 - 25 **26.**00
27. Subtotal. Add lines 11, 16 and 26 **27.**00

SUBTRACTIONS


28. Dividends, interest and royalty income included in business income **28.**00
29. Capital losses not deducted in arriving at business income **29.**00
30. Income from partnerships included in business income, Account No. **30.**00
31. Total Subtractions. Add lines 28 - 30 **31.**00

TAX BASE

32. Tax Base. Subtract line 31 from line 27 **32.**00
33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.**00

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT** **62.**

WITHOUT PAYMENT - Mail return to:

 **Michigan Department of Treasury**
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

 **Michigan Department of Treasury**
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach Form C-8043, Statutory Exemption Schedule.**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction**42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used,
enter the amount from C-8000S, line 14 42. _____ .0043. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line 82 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2002 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line 14 53. _____ .00

54. Total. Add lines 50 - 53 ▶ 54. _____ .00

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ and interest = _____ 57. _____ .00

58. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on
page 1, line 62. If line 54 is greater than the total of line 55 through 57, enter zero. 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature _____	
Taxpayer's Signature _____		Print or Type Preparer's Name _____	Date _____
Print or Type Taxpayer's Name _____	Date _____	Business Address, Phone and Identification Number _____	
Title _____			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.

**2004 MICHIGAN
SBT Apportionment Formula****TEST FINAL
10/22/04****2004
C-8000H**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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PART 1: COMPUTATION OF APPORTIONMENT PERCENTAGE**If 100% of property and payroll is attributable to Michigan, include documentation to substantiate nexus with another state.**

	A.	B.	C.
PROPERTY FACTOR*		Weighting Factors	Weighted Percentage
Complete if filer has property outside of Michigan regardless of whether filer has Michigan Property.			
3. Average value of Michigan property held during the year ▶ 3.	.00		
4. Multiply Michigan rentals by 8 and enter the result ▶ 4.	.00		
5. Total Michigan property. Add lines 3 and 4 5.	.00		
6. Average value of total property held during the year ▶ 6.	.00		
7. Multiply total rentals by 8 and enter the result ▶ 7.	.00		
8. Total property. Add lines 6 and 7 8.	.00		
9. Percentage. Divide line 5 by line 8 9.	%	x 5%	9.
PAYROLL FACTOR			
Complete if filer has payroll outside of Michigan regardless of whether filer has Michigan Payroll.			
10. Michigan wages ▶ 10.	.00		
11. Total wages ▶ 11.	.00		
12. Percentage. Divide line 10 by line 11 12.	%	x 5%	12.
SALES FACTOR			
13. Michigan sales ▶ 13.	.00		
14. Total sales ▶ 14.	.00		
15. Percentage. Divide line 13 by line 14 15.	%	x 90%	15. %
16. Apportionment percentage. Add column C, lines 9, 12 & 15** Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC			16. %

* The State Treasurer may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If filer does not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36.**PART 2: TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR TAXPAYERS AUTHORIZED TO
USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW**

Attach an explanation.

17. Michigan ▶ 17. _____

18. Total ▶ 18. _____

19. **Apportionment percentage.** Divide line 17 by line 18.
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC 19. _____

PART 3: CAPITAL ACQUISITION APPORTIONMENT**This part is only used for certain CAD recaptures. Complete this part only if depreciable personal property that was acquired in tax years beginning before Oct. 1, 1989 was disposed of during the year.**

20. Property factor from line 9, column A 20. _____

21. Payroll factor from line 12, column A 21. _____

22. Total. Add lines 20 and 21 22. _____

23. **Average percentage.** Divide line 22 by 2; if only one factor exists, enter the amount from line 22.
Use this percentage to compute recapture of capital acquisition deduction on C-8000D, line 11 23. _____

**2004 MICHIGAN
SBT Investment Tax Credit****TEST FINAL
10/22/04****2004
C-8000ITC
Form Code 6**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number
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PART 1: CAPITAL INVESTMENTS

Read the instructions to ensure eligibility before claiming this credit.

3. Enter all eligible depreciable tangible assets **located in Michigan** that were acquired during the tax year.

a. Description	b. Location	c. Date Acquired	d. Cost Paid or Accrued During Tax Year

4. Total column 3d ▶ 4. _____

5. Enter all eligible depreciable tangible assets purchased or acquired for use outside of Michigan in a tax year beginning after December 31, 1996 that were **transferred into Michigan** during the tax year.

a. Description	b. Location	c. Date Physically Located in Michigan	d. Federal Adjusted Basis as of Date Moved

6. Total column 5d ▶ 6. _____

7. Enter all depreciable **mobile tangible assets** that were acquired during the tax year.

a. Description	b. Location	c. Date Acquired	d. Cost Paid or Accrued During Tax Year

8. Total column 7d ▶ 8. _____ .00

9. **Apportioned Mobile Tangible Assets.** If you are subject to apportionment, multiply line 8 by the percentage from C-8000H, line 16 or 19, whichever applies 9. _____ .0010. **Total Capital Investments.** Add lines 4, 6 and 8 or lines 4, 6 and 9, whichever applies ▶ 10. _____ .00

11. Enter the total cost paid or accrued of all depreciable real and personal property located **everywhere** that was acquired during the tax year. (Authorized under MCL 208.80(3)) ▶ 11. _____ .00

This figure is for statistical purposes and should **not** be used in any calculation.

Continue on page 2.

PART 2: RECAPTURE OF CAPITAL INVESTMENTS

12. Enter all depreciable tangible assets **located in Michigan** that were acquired or moved into Michigan after acquisition in a tax year beginning after December 31, 1999 and were sold or otherwise disposed of during the tax year.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)

13. Total columns 12e and 12f. A loss on 13f will increase recapture **13.** _____

14. **Adjusted Proceeds.** If line 13f is a gain, subtract it from 13e. If line 13f is a loss, add it to 13e **14.** .00

If taxable in another state, complete lines 15 and 16; otherwise, go to line 17.

15. Apportioned gains or (losses). Multiply line 13f by the percentage from C-8000H, line 16 or line 19, whichever applies **15.** .00

16. **Apportioned Adjusted Proceeds.** If line 15 is a gain, subtract it from 13e. If line 15 is a loss, add it to 13e **16.** .00

17. Enter all depreciable **mobile tangible assets** that were acquired in a tax year beginning after December 31, 1999 and were sold or otherwise disposed of during the tax year.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)

18. Total columns 17e and 17f. A loss on 18f will increase recapture **18.** _____

19. **Adjusted Proceeds.** If line 18f is a gain, subtract it from 18e. If line 18f is a loss, add it to 18e **19.** .00

If taxable in another state, complete line 20; otherwise, go to line 21.

20. **Apportioned Adjusted Proceeds.** Multiply line 19 by the percentage from C-8000H, line 16 or 19 **20.** .00

21. Enter all depreciable tangible assets other than mobile property acquired in tax years beginning after December 31, 1996 that were eligible for the Investment Tax Credit in tax years beginning after December 31, 1999 and were **transferred outside Michigan** during the tax year.

a. Description	b. Location	c. Date Acquired	d. Date Transferred	e. Adjusted Federal Basis

22. Total column 21e **22.** .00

23. **TOTAL RECAPTURE of Capital Investments.** Add lines 14, 19 and 22 OR lines 16, 20 and 22, whichever apply **23.** .00

PART 3: NET CAPITAL INVESTMENT

24. **Net Capital Investment.** Subtract line 23 from line 10 **24.** .00

PART 4: CALCULATION OF INVESTMENT TAX CREDIT

25. Divide the current tax rate of 1.9 % by 2.3% (.023) **25.** _____

26. Multiply line 25 by the adjusted gross receipts percentage _____ % from table in the inst. **26.** _____

27. **INVESTMENT TAX CREDIT.** Multiply line 26 by line 24. If line 27 is negative, do not complete Part 5. **27.** .00

PART 5: COMPENSATION REDUCTION ADJUSTMENT TO INVESTMENT TAX CREDIT

28. Divide current tax rate of 1.9 % by line 26 **28.** _____

29. Multiply line 28 by _____ % from C-8000S, line 6 **29.** _____

30. Reduction. Multiply line 29 by line 27 **30.** .00

If line 30 is greater than line 27, this credit is not available. Enter 0 on line 31.

31. **REDUCED INVESTMENT TAX CREDIT.** Subtract line 30 from line 27 **31.** .00

PART 6: DETERMINING TAX LIABILITY

32. Enter the amount from C-8000, line 43, Tax Before All Credits **32.** .00

33. Enter either line 27, Investment Tax Credit OR

line 31, Reduced Investment Tax Credit, whichever applies **33.** .00

34. Enter any credit carryforward from previous year(s) **34.** .00

35. Total credit to be applied to tax liability. Add lines 33 and 34 **35.** .00

Note: A negative amount on line 35 will increase your tax liability.

36. Enter the amount from line 32 or 35 whichever is smaller **36.** .00

37. **TAX LIABILITY.** Subtract (if negative, add) line 36 from line 32 and carry to C-8000, line 44 **37.** .00

38. Credit Carryforward. If line 35 is greater than line 32, enter the difference **38.** .00

2004 MICHIGAN SBT Schedule of Shareholders and Officers
For all corporations claiming statutory exemption or small business credit**2004****C-8000KC****TEST FINAL****10/22/04**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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PART 1: SHAREHOLDERS AND OFFICERS - See instruction booklet.

3A. Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B. Social Security Number	C. If an officer, check here.	D. % Time	E. % Stock	F. % Stock with attribution	G. % Stock from col. F less any attribution between 2 active shareholders
a. 						a.
b. 						b.
c. 						c.
d.						d.
e.						e.
f.						f.
g.						g.
h.						h.
☞ % of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation.					%	
Continue below using same lines a through h references.				Total	100%	
H. Dividends -used to determine active shareholders	I. Salaries, wages and/or director fees	J. Employee insurance plans, pensions, etc.	K. Total compensation and director fees for officers and/or shareholders -add columns I & J	L. Share of business income/loss -Form C-8000C, line 6 x column G.	M. Total shareholder/ officer income -add columns K & L.	
a.					a.	
b.					b.	
c.					c.	
d.					d.	
e.					e.	
f.					f.	
g.					g.	
h.					h.	

If more space is needed, attach additional C-8000KC forms. Identify each additional form and complete Part 1.

PART 2: STATUTORY EXEMPTION - See definition of qualified shareholder in the instruction booklet.

4. Qualified shareholders. Add the number of qualified shareholders from Part 1.
Enter here and on C-8043, line 8a 4. _____
5. Compensation and director fees of ALL shareholders. Add amounts in column K for each shareholder showing ownership in column E. Enter here and on C-8043, line 5 5. _____ .00

PART 3: SMALL BUSINESS CREDIT - See definition of active shareholder in the instruction booklet.

6. Compensation and director fees of active shareholders. Add amounts in column K for each active shareholder. Enter here and on C-8000C, line 7 or C-8044, line 11 6. _____ .00
7. Compensation and director fees of officers. Add amounts in column K for each officer who is not an active shareholder. Enter here and on C-8000C, line 8 or C-8044, line 11 7. _____ .00

TEST FINAL
10/22/04**2004**
C-8000S**2004 MICHIGAN**
SBT Reductions to Adjusted Tax Base

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number
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NOTE: Carry all percentages to at least six decimal places.
Short-Method filers complete lines 9 - 14 only.**PART 1: COMPENSATION REDUCTION**

3. Total Compensation from C-8000, line 16 3. _____ .00
4. Tax base from C-8000, line 32 4. _____ .00
5. Divide line 3 by line 4 (maximum 100%) 5. _____ %
If line 5 is less than 63%, this reduction is not allowed. _____ 63%
6. Subtract 63% from line 5 (maximum 37%) 6. _____ %
7. Adjusted tax base from C-8000, line 40 7. _____ .00
8. **Reduction to adjusted tax base.**
Multiply line 6 by line 7.
Complete Part 2 and the Worksheet in these instructions. Use the method that gives the greatest reduction 8. _____ .00

PART 2: GROSS RECEIPTS REDUCTION

9. Gross receipts from C-8000, line 10 9. _____ .00
If taxable in another state, complete lines 10 and 11.
10. Enter percentage from C-8000H, line 16 or 19, whichever applies ... 10. _____ %
11. Apportioned gross receipts. Multiply line 9 by line 10 11. _____ .00
12. Recapture of capital acquisition deduction from C-8000D, line 19 ... 12. _____ .00
Note: If gross proceeds reported on Form C-8000D are included in gross receipts on line 9, refer to the Notice to Single Business Tax Filers on page 75 to determine the adjusted amount to report on line 12.
13. Adjusted gross receipts.
Add line 9 or 11, whichever applies, and line 12 13. _____ .00
14. **Gross receipts limitation.**
Multiply line 13 by 50% 14. _____ .00
Short-Method filers enter here and on C-8000, line 42 and indicate on C-8000, line 41 the Gross Receipts Reduction method.

Complete lines 15 and 16 only after Parts 1 and 2 have been completed

15. **Reduction to adjusted tax base.** Subtract line 14 from line 7, **then complete Part 3.**
If line 15 is less than zero, the gross receipts reduction is not allowed 15. _____ .00

PART 3: SUMMARY

16. Complete the Worksheet in the instructions for this form. Enter results from the Worksheet here and on Form C-8000, line 41 16. _____ .00

Short-Method filers complete lines 9-14 only

2004 MICHIGAN SBT Statutory Exemption Schedule **TEST FINAL**
10/22/04

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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NOTE: If claiming a statutory exemption, complete and attach this schedule to Form C-8000, *Single Business Tax Annual Return*.

3. Business income from C-8000, line 11. Non-corporate taxpayers, if averaging business income, enter the amount from C-8000G, line 9 3. _____ .00
4. Loss carryback or carryover from C-8000, lines 21 and 22. This cannot be a negative number 4. _____ .00
5. Compensation and director fees of ALL shareholders from C-8000KC, line 5 ▶ 5. _____ .00
6. Add lines 3, 4 and 5 6. _____ .00
7. Statutory Exemption.
Enter \$45,000 or the amount from C-8009, line 4 ▶ 7. _____ .00

PARTNERS OR SHAREHOLDERS (S OR PROFESSIONAL CORPORATION) EXEMPTION

8. Number qualified from C-8000KP, line 5, or C-8000KC, line 4. 8a. _____ LESS 1 = ▶ 8b. _____
9. Multiply line 8b by \$12,000. The maximum is \$48,000 9. _____ .00
10. Increased statutory exemption. Add lines 7 and 9 10. _____ .00

SHORT-PERIOD/PART-YEAR EXEMPTION

11. Number of months covered by this return.
11a. _____ divided by 12 = 11b. _____ %.
12. Multiply line 7 or 10 by the percentage on line 11b 12. _____ .00

ALLOWABLE EXEMPTION

13. Enter the amount from line 7, 10 or 12, whichever applies 13. _____ .00
14. Subtract line 13 from line 6. If this is a negative amount, enter zero 14. _____ .00
15. Multiply line 14 by 2. This amount cannot be less than zero 15. _____ .00
16. **Allowable Statutory Exemption.** Subtract line 15 from line 13.
Enter this amount on Form C-8000, line 39 and **attach** this schedule to SBT return ▶ 16. _____ .00

If line 16 is negative, enter zero; a statutory exemption is not allowed.